

SUMMARY OF FINDINGS OF DOCTORAL THESIS

1. Thesis title: “*Tax policy for the development of Green Economy in Vietnam*”

2. Major: Finance and Banking *Code : 9.34.02.01*

3. PhD Candidate: *Dinh Thi Hoa*

4. Supervisors:

1. Ass. Prof, Dr. Ly Phuong Duyen; 2. Dr. Nguyen Cam Tam

5. Findings of the thesis:

* *Firstly*, the dissertation has clarified a number of particular features of the green economy, as well as the factors that influence tax policy and the development goals of green economy.

* *Secondly*, the thesis has studied the experience of several countries in establishing tax policy with an aim to develop the green economy and got four lessons for Vietnam.

* *Thirdly*, the thesis has built up the research model and take into consideration the statistics about the amount of CO₂ emission, the revenue of natural resource tax, Environmental protection tax, Excise tax, the population of Vietnam in the period from 2001 to 2018 and several other statistical data to analyze and state the positive or negative influence of tax policy on the development of green economy in Viet Nam.

* *Fourthly*, the thesis has proposed solutions to improve the current tax policies for development of the green economy in Viet Nam. These includes solutions for Natural resource tax, Environmental protection tax, Excise duty and intensive of corporation income tax . Furthermore, the thesis proposed the new carbon tax policy for improvement the Vietnamese tax system.

Finally, the thesis has also proposed a system of conditional solutions to successfully implement the above mentioned solutions, in particular: (1) building up a specialized team of policy-makers with high qualification; (2) expanding the involvement of each individual in the society in making tax policy; (3) put up the closed cooperation between tax authorities and other authorities in the course of policy-making; (4) Enhancing propaganda to raise public awareness of tax policy; (5) Promoting international collaboration and active negotiation on tax issue, considering the influences of global integration on the growth of economy-society and finance-budget to suggest appropriate measures and policies for the current development of green economy in Vietnam.

Hanoi, April 28th 2020

SUPERVISORS

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